

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Portage Township Schools (6550)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$8,087,670	\$10,388,002	\$10,159,541	\$11,952,996	48%	15%	18%
	11200 Regular Programs; Middle/Junior High	\$4,082,087	\$4,877,851	\$4,782,433	\$5,767,199	41%	18%	21%
	11300 Regular Programs; High School	\$5,298,647	\$6,796,380	\$6,266,343	\$7,223,842	36%	6%	15%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$337,949	\$511,895	n/a	n/a	51%
	11440 Vocational Education; Health Occupations	\$48,092	\$57,603	\$60,687	\$66,419	38%	15%	9%
	11480 Vocational Education; Industrial Education A	\$189,687	\$251,957	\$185,704	\$241,199	27%	-4%	30%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$3,092	\$0	\$0	n/a	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$1,539	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$56,232	\$23,926	\$22,281	\$1,154	-98%	-95%	-95%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$61,267	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$5,644	\$27,723	\$63,841	n/a	> 500%	130%
	12520 Culturally Different; Compensatory	\$399,445	\$43,199	\$35,475	\$59,462	-85%	38%	68%
	12710 Equal Opportunity At Risk	\$145,717	\$185,588	\$200,798	\$339,657	133%	83%	69%
	12900 Other Special Programs	\$20,785	\$22,389	\$28,005	\$32,193	55%	44%	15%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$725,933	\$765,638	\$759,912	\$852,341	17%	11%	12%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$457,517	\$446,852	\$403,733	\$430,028	-6%	-4%	7%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$21,764	\$17,785	n/a	n/a	-18%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$32,453	\$8,837	\$26,817	n/a	-17%	203%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$21,139	\$43,640	\$81,787	\$112,424	432%	158%	37%
	14100 Summer School Programs; Elementary	-\$33,221	\$0	\$0	\$2,352	n/a	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$43,859	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$203,016	\$198,134	\$174,412	\$143,077	-30%	-28%	-18%
	16100 Remediation Testing	\$352,007	\$342,976	\$336,689	\$268,469	-24%	-22%	-20%
	16200 Preventive Remediation	\$0	\$2,729	\$5,316	\$7,530	n/a	176%	42%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$29,764	\$38,595	\$19,081	\$50,887	71%	32%	167%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$325,657	\$773,566	\$775,257	\$821,673	152%	6%	6%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,938,340	\$2,480,813	\$3,279,913	\$3,313,545	71%	34%	1%
	22210 Library/Media Services; Service Area Direction	\$64,411	\$96,285	\$93,616	\$115,436	79%	20%	23%
	22220 Library/Media Services; School Library	\$590,938	\$550,568	\$557,181	\$660,347	12%	20%	19%
	22230 Library/Media Services; Audiovisual	\$27,013	\$36,101	\$39,577	\$30,596	13%	-15%	-23%
	22240 Library/Media Services; Educational Television	\$1,186	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,187,982	\$828,064	\$1,593,093	\$1,945,979	64%	135%	22%
	22290 Library/Media Services; Other Educational Media Services	\$2,426	\$73,663	\$18,975	\$30,267	> 500%	-59%	60%
	24100 Office of The Principal	\$1,695,453	\$2,299,352	\$2,305,146	\$2,948,998	74%	28%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$645,880	\$766,729	\$575,224	\$1,205,187	87%	57%	110%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$36,733	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$776,068	\$1,381,297	\$1,442,585	\$750,979	-3%	-46%	-48%
Student Academic Achievement Total		\$27,378,143	\$33,813,087	\$34,599,038	\$40,099,700	46%	19%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$2,088	n/a	n/a	n/a
	21120 Attendance and Social Work Services; Attendance Services	\$28,734	\$41,280	\$41,803	\$56,303	96%	36%	35%
	21130 Attendance and Social Work Services; Social Work Services	\$162,646	\$105,374	\$136,993	\$170,518	5%	62%	24%
	21210 Guidance Services; Service Area Direction	\$0	\$1,197	\$0	\$0	n/a	-100%	n/a
	21220 Guidance Services; Counseling Services	\$497,957	\$388,030	\$343,935	\$366,049	-26%	-6%	6%
	21230 Guidance Services; Appraisal Services	\$16,127	\$17,176	\$11,137	\$8,092	-50%	-53%	-27%
	21340 Health Services; Nurse Services	\$121,472	\$144,427	\$143,523	\$188,645	55%	31%	31%
	21390 Health Services; Other Health Services	\$124,260	\$148,685	\$151,376	\$172,222	39%	16%	14%
	21990 Other Support Services, Students; Other Student Services	\$0	\$900	\$512	\$704	n/a	-22%	38%
	22110 Improvement of Instruction; Service Area Direction	\$66,700	\$38,059	\$27,925	\$6,553	-90%	-83%	-77%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$132,679	\$400,015	\$423,725	\$463,938	250%	16%	9%
	22130 Improvement of Instruction; Instructional Staff Training	\$75,230	\$55,166	\$30,511	\$26,777	-64%	-51%	-12%
	23110 Board of Education; Service Area Direction	\$18,260	\$22,202	\$20,330	\$65,054	256%	193%	220%
	23120 Board of Education; Service Area Assistants	\$12,697	\$16,729	\$12,308	\$70,840	458%	323%	476%
	23190 Board of Education; Other Governing Body Services	\$8,255	\$41,036	\$97,480	\$47,436	475%	16%	-51%
	23210 Executive Administration; Office of The Superintendent	\$329,395	\$456,216	\$435,504	\$607,001	84%	33%	39%

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	23220 Executive Administration; Community Relations	\$11,953	\$10,071	\$13,511	\$11,225	-6%	11%	-17%
	23290 Executive Administration; Other Executive Administration Services	\$39,676	\$33,295	\$37,149	\$29,190	-26%	-12%	-21%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$4,153	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$5,119	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$0	\$0	\$61,825	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$0	\$185,000	n/a	n/a	n/a
Student Instructional Support Total		\$1,646,041	\$1,919,860	\$1,927,721	\$2,548,731	55%	33%	32%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$45,639	\$58,380	\$45,319	\$53,011	16%	-9%	17%
	23160 Board of Education; Promotion Expenses	\$14,355	\$6,166	\$6,642	\$8,849	-38%	44%	33%
	25110 Fiscal Services; Office of The Business Manager	\$254,292	\$331,100	\$340,678	\$449,509	77%	36%	32%
	25160 Fiscal Services; Financial Accounting	\$1,568	\$7,497	\$3,688	\$6,785	333%	-9%	84%
	25191 Other Fiscal Services; Refund of Revenue	\$47,295	\$521,169	\$74,732	\$54,436	15%	-90%	-27%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$7,381	\$17,883	\$5,130	n/a	-31%	-71%
	25199 Other Fiscal Services; Other	\$0	\$0	\$40	\$0	n/a	n/a	-100%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$84,463	-\$11,990	-\$37,468	n/a	-144%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$57,915	\$45,254	\$62,824	\$29,896	-48%	-34%	-52%
	25400 Planning, Research, Development and Evaluation	\$15,010	\$17,597	\$15,698	\$17,200	15%	-2%	10%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$36,064	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$118,316	n/a	n/a	n/a
	25890 Other Technology Services	\$180,343	\$117,933	\$123,057	\$47,141	-74%	-60%	-62%
	25920 Ditch Assessments	\$9,444	\$6,166	\$0	\$19,623	108%	218%	n/a
	25950 Other Assessments	\$0	\$0	\$0	\$13,709	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$11,190	\$10,358	\$10,100	\$37,194	232%	259%	268%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$109,995	\$33,035	\$31,077	\$47,655	-57%	44%	53%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,408,505	\$6,037,425	\$6,407,637	\$7,521,832	71%	25%	17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$53,093	\$11,286	\$9,889	\$10,855	-80%	-4%	10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$888,544	\$708,620	\$944,306	\$817,262	-8%	15%	-13%
	26499 2007 Account Code - Other	\$6,363	\$28	\$0	\$0	-100%	-100%	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$43,900	\$72,097	\$11,763	\$97,824	123%	36%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$30	\$3,390	\$5,673	\$0	-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$193,155	\$535,446	\$404,753	\$544,017	182%	2%	34%
	27010 Student Transportation; Service Area Direction	\$212,510	\$212,819	\$222,710	\$275,099	29%	29%	24%
	27100 Student Transportation; Vehicle Operation	\$1,096,927	\$1,478,488	\$1,552,397	\$1,623,070	48%	10%	5%
	27200 Student Transportation; Monitoring Services	\$135,956	\$94,816	\$44,237	\$44,755	-67%	-53%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$587,422	\$1,318,564	\$1,271,890	\$1,516,849	158%	15%	19%
	27400 Student Transportation; Purchase of School Buses	\$449,648	\$404,996	\$636,700	\$497,976	11%	23%	-22%
	27500 Student Transportation; Insurance on Buses	\$43,610	\$41,124	\$149,834	\$107,449	146%	161%	-28%
	27900 Student Transportation; Other Student Transportation Services	\$231,429	\$133,831	\$77,534	\$124,319	-46%	-7%	60%
	31100 Food Services Operations; Service Area Direction	\$101,488	\$105,648	\$156,999	\$204,929	102%	94%	31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$752,323	\$1,077,202	\$1,101,077	\$1,260,968	68%	17%	15%
	31400 Food Services Operations; Food Purchases	\$642,769	\$1,135,614	\$1,265,731	\$1,409,272	119%	24%	11%
	31900 Other Food Services	\$2,536	\$54,271	\$59,049	\$80,999	> 500%	49%	37%
	33200 Community Recreation	\$20,651	\$44,511	\$18,894	\$38,854	88%	-13%	106%
	33300 Civic Services	\$0	\$0	\$0	\$9,352	n/a	n/a	n/a
	33400 Athletic Coaches	\$237,485	\$332,958	\$324,284	\$398,314	68%	20%	23%
	33600 Nonpublic School Pupil Services	\$645	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$7,955	\$33,183	\$34,152	\$30,619	285%	-8%	-10%
	33990 Other Community Services; Other	\$1,834	\$47,637	\$86,104	\$50,284	> 500%	6%	-42%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,156,301	\$1,946,883	\$1,938,168	\$2,021,778	75%	4%	4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$196,508	\$146,178	\$142,826	\$498,399	154%	241%	249%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$750	\$500	\$500	n/a	-33%	0%
Overhead and Operational Total		\$12,218,632	\$17,224,263	\$17,586,852	\$20,092,623	64%	17%	14%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,335,552	\$0	\$0	\$0	-100%	n/a	n/a

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	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$103,455	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$110,470	\$178,083	\$14,867	\$4,058	-96%	-98%	-73%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,237,871	\$1,517,434	\$568,333	n/a	-54%	-63%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,097,753	\$753,224	\$703,800	\$695,585	-37%	-8%	-1%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$39,507	\$129,965	\$410	\$33,787	-14%	-74%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$335,000	\$345,000	\$480,000	n/a	43%	39%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$370,738	\$873,462	\$826,762	n/a	123%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,472,236	\$3,262,389	\$4,521,368	\$3,685,500	49%	13%	-18%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,393,855	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$14,831	\$44,493	\$21,646	n/a	46%	-51%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$0	\$86,582	n/a	n/a	n/a
	53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$0	\$0	\$13,681	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$299,799	\$1,539,166	\$800,000	\$1,347,085	349%	-12%	68%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$8,146	n/a	n/a	n/a
Nonoperational Total		\$5,458,772	\$7,821,267	\$8,820,832	\$9,165,017	68%	17%	4%
prorated								
	26491 2007 Account Code - PERF	\$348,399	\$500,408	\$531,764	\$271,383	-22%	-46%	-49%
	26492 2007 Account Code - Social Security	\$2,188,158	\$2,637,256	\$2,605,455	\$1,282,819	-41%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$127,927	\$486,930	\$483,143	\$202,787	59%	-58%	-58%
	26494 2007 Account Code - Group Insurance	\$3,370,453	\$8,234,132	\$8,389,663	\$3,949,766	17%	-52%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$16,094	\$27,201	\$28,512	\$3,931	-76%	-86%	-86%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$570,093	\$1,406,953	\$7,917,989	\$365,424	-36%	-74%	-95%
prorated Total		\$6,621,124	\$13,292,879	\$19,956,525	\$6,076,110	-8%	-54%	-70%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$42,363	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$42,363	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$32,497,660	\$43,978,589	\$51,269,200	\$44,567,377	37%	1%	-13%	60.9%	59.4%	61.9%	57.2%
Student Instructional Support	\$1,943,445	\$2,414,840	\$2,431,684	\$2,834,547	46%	17%	17%	3.6%	3.3%	2.9%	3.6%
Overhead and Operational	\$13,422,834	\$19,856,660	\$20,369,252	\$21,415,239	60%	8%	5%	25.2%	26.8%	24.6%	27.5%
Nonoperational	\$5,458,772	\$7,821,267	\$8,820,832	\$9,165,017	68%	17%	4%	10.2%	10.6%	10.6%	11.8%
Not Categorized	\$42,363	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$53,365,075	\$74,071,356	\$82,890,968	\$77,982,181	46%	5%	-6%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.5%	62.6%	64.8%	60.8%